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SUPREME COURT OF THE UNITED STATES

OCTOBER TERM—1930.

No. 350.

EDUCATIONAL FILMS CORPORATION OF AMERICA,
Appellant,

vs.

HAMILTON WARD, Attorney General of the State of New York, and THOMAS M. LYNCH, JOHN J. MERRILL and MARK GRAVES, comprising the NEW YORK STATE TAX COMMISSION,
Appellees.

ON APPEAL FROM THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF NEW YORK.

JOINT MOTION TO ADVANCE.

ROGER HEAPS,
BENJAMIN P. DEWITT,
Counsel for Appellant.

HAMILTON WARD,
Attorney General of the State of New York of Counsel for Appellees.

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Come now the Appellant and the Appellees in the above entitled cause and jointly move that this case be advanced for early hearing, and in support of their joint motion make the following brief statement of the matter involved, and the reasons relied upon for the advancement:

The question presented by this appeal is whether Article 9A of the New York Tax Law violates the Constitution of the United States, and particularly Article 1, Section 8 thereof, in so far as it includes in the measure of a corporate franchise tax the corporation's income

from United States copyrights, which appellant contends is in substance and effect a tax by one of the several states upon a federal instrumentality.

There are pending before the New York State Tax Commission numerous applications for revision of assessments involving this precise question, and involving large sums in taxes previously paid.

The collection of numerous other substantial assessments for the current year, also involving this precise question, has been suspended by the State of New York, while awaiting the determiination of this case.

It is believed that the decision in this case (involving copyright income) will also affect the taxation of corporations whose income includes royalties from patents.

An early decision of this case will be to the interest, not only of the State of New York, but of all other states whose corporate franchise taxes are measured by corporate income, among them being Massachusetts, California, Oregon, Washington, Tennessee and Missouri.

Wherefore both appellant and appellees pray that the case be advanced upon the calendar and assigned for hearing at any early date.

Respectfully submitted,

Roger Hinds,
Benjamin P. Dewitt,
of Counsel for Appellant.

Hamilton Ward,
Attorney General, of the State of New York, of Counsel for Appellees.